



**BUSINESS TAX INFORMATION**

**PROFESSIONAL BUSINESS OWNERS**

The City of Sacramento Business Operation Tax for Professional Business Owners is as follows:

Professionals - General: Every person engaged in the profession of accountant, architect, attorney, audiologist, bacteriologist, Certified Public Accountant, engineer, dentist, mortician, optometrist, osteopath, physician, podiatrist, psychologist, surgeon, or veterinarian shall pay an annual business operations tax determined by the number of years the individual has been licensed by the State of California to practice such profession.

Your business has been classified in the professionals category. Every person within this category shall pay an annual business operations tax as follows:

<u>No. of Years Licensed by State of California</u>	<u>Base Fee</u>
1 - 3 years	\$ 75.00
4 - 6 years	\$150.00
7 + years	\$300.00

In addition to the base fee, \$30.00 will be charged for each professional employee who is also licensed by the State, but not a shareholder in the business.

If you have any further questions regarding the professional category contact the Revenue Service section at (916) 808-8500.